

## Frequently Asked Questions

**Q: Why are the schedules being replaced?**

A: The revised 15 pages of schedules are for the Method A Single and Married Persons. The errors appeared in some withholding ranges provided by the Franchise Tax Board and amount to slight under-withholding for some employees.

**Q: When do I start using these schedules?**

A: You should begin to use the replacement schedules with your next payroll.

**Q: How can I get a copy of the revised Method A schedules?**

A: The revised schedules may be downloaded from EDD's Web site at [www.edd.ca.gov](http://www.edd.ca.gov) or you may request a copy be mailed to you by contacting the Taxpayer Assistance Center at (888) 745-3886.

**Q: I withheld personal income tax using the Method A schedules published in the 2008 California Employer's Guide, which have now been revised. According to the new Method A schedules, I did not withhold enough money. Do I need to withhold extra PIT this pay period to make up the difference?**

A: No. Employers may withhold personal income tax retroactively from wages only with the express **written** consent of the employee. There is no legal authority to retroactively withhold personal income tax.

**Q: I have already withheld and deposited my employees' personal income tax for January according to the original personal income tax Method A schedules. Do I need to send in an amended DE88?**

A: No, your DE 88 is accurate as it reflects the true amount withheld and paid for that time period.

**Q: Which amount(s) do I show on my Quarterly Wage and Withholding Report for the first quarter of 2008?**

- A. Exactly what you withheld. This will also apply when you are completing your Annual Reconciliation Statement (DE 7) or an Employer of Household Worker(s) Annual Payroll Tax Return ( DE 3HW).

**Q: Will my employee owe money to the Franchise Tax Board (FTB) at the end of the year?**

- A. Using the revised Method A withholding schedules immediately will help minimize any potential tax liability your employees may face when they file their 2008 State personal income tax return. Questions regarding personal income tax should be directed to the FTB at Web site [www.ftb.ca.gov](http://www.ftb.ca.gov) or call FTB at 1-800-852-5711.